

SUBSTITUTE SPECIFICATION**Abstract of the Disclosure**

The present invention is directed to acyl ribonucleosides and with acyl deoxyribonucleosides. It is furthermore directed to an enzymatic process for the manufacture of acyl ribonucleosides and of acyl deoxyribonucleosides. It is furthermore directed to compositions containing acyl ribonucleosides and acyl deoxyribonucleosides.